

A Study of Washington State Child Support Orders

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**Semi-Annual Performance Report of the Research Project
*A Study of Washington State Child Support Orders:
Exploring the Universe of Cases within the Context
of the Child Support Schedule***

**Third Report
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A Study of Washington State Child Support Orders

Exploring the Universe of Cases within the Context of the Child Support Schedule

Third Performance Report

This semi-annual progress report covers project activities for the period October 1, 2001, through April 30, 2002. The report includes a brief statement of the research plan, a summary of project work thus far, and some preliminary data analysis. The financial status report will be sent separately. The project began October 1, 2000, and has received an approved extension through February 28, 2003.

Project Summary Abstract

The child support order is the cornerstone of the public commitment to ensure the economic well being of children whose parents do not share the same household. For some families, private attorneys draw up the order, a judge signs it, and from then on the noncustodial parent pays the custodian directly. Beyond signing and recording the order, the state's representatives are not involved. But for many families, the state's child support (IV-D) agency plays a crucial, continuing role in getting the order signed and enforced, as well as in collecting and distributing child support payments.

This project seeks to investigate the outcomes that flow from the point of order origin. We wish to investigate how well new child support orders in the state of Washington meet the requirements of the Washington State Child Support Schedule. Beyond that, what relationship do they exhibit to the goal of ensuring the economic well being of children? How are child support orders shaped by the process of creation, negotiation, and signature? This is a complicated issue, since there are four distinct categories of child support orders within the state. For orders enforced within the IV-D system, how well do they relate to the goals of the Strategic Plan of the Office of Child Support Enforcement of increasing collection of child support, both current support and arrearages? How representative of all economic strata are the orders that end up in the IV-D case system?

The project has four distinct parts. The first segment is a comparative analysis of the child support orders for the non-IV-D child support cases with the IV-D cases. The second part is a process analysis of how child support orders are set in the absence of income information from the nonresidential parent and/or the non-appearance of the nonresidential parent. Third is a review of the economic literature on the expenditures on children and how Washington's support schedule measures up in terms of economic data and policy issues. Fourth, we proposed a limited pilot project on automating the data needed for support schedule reviews.

Sampling the Universe of Child Support Orders

Washington State proposed an exploratory study to understand the processes and components of how child support orders are set. The federal requirement that all child support orders be sent to a central support registry effective October 1, 1998, has made it possible to examine the universe of child support cases within the state. Prior to this federal requirement, the Division of Child Support did not have access to child support orders that allowed the noncustodial parent to pay the custodial parent directly. It is now possible to examine the child support worksheets used to document the income and circumstances whereby child support is set for all parties in the state. This makes it feasible to assess the full scope of child support orders, not just those within the Title IV-D system.

Washington's Division of Child Support will know how representative its caseload is relative to all formal child support cases. We will document the characteristics of the universe and the strata within. The strata include cases that become IV-D cases through public assistance and through application for services and those that remain outside the child support agency as direct, private payment between the parties or as non-IV-D payment service only through the central child support registry. Further, we plan to match the sample of child support cases with other public sector databases to determine public assistance usage. We can track the conversion of cases from one stratum to another.

Does the Child Support Schedule "Fit" the Case Load—Or Vice Versa?

Through an analysis of orders, the state's support schedule will provide the context for understanding the relevance of the order amounts. Because the amount of support awarded impacts the well being of children, there is renewed interest in the schedule itself in terms of what it does and does not do. Can the schedule provide continuity of expenditures after dissolution of the relationship? How does the schedule affect children at different income levels? Is poverty reduction a realistic goal? We are also interested in the implications for the parents in terms of equity, ability to pay, second families and children in multiple households, to mention a few policy issues.

These issues have become more urgent in light of recent research conducted by the Division of Child Support (DCS). In a study of hard-to-collect cases, we discovered that almost half of the noncustodial parents had multiple child support cases on which they owed support.¹ During the research period, these parents had open, IV-D cases ranging in number from two to twelve. Large numbers also had corrections records or recurrent histories of public assistance, illness, or substance abuse. Many monthly order amounts

¹ Child Support Performance Measurements: A Test for Working Hard-to-Collect Cases, conducted under OCSE Grant Number 90FF003801. See Executive Summary of the final report *Overcoming the Barriers to Collection*, June 1999.

seemed very high for the circumstances, and the predictable result was escalating arrearages.

In a current study analyzing child support arrearages, we found again that many noncustodial parents have had multiple cases on which they owe support, and many have corrections records or histories of receiving public assistance themselves. We found, moreover, that many noncustodial parents also have other IV-D cases on which they are the *custodial* parent.²

We have found that the ratio of monthly order amount (current support) to the NCP's wages (for covered employment reported to Employment Security) varies by debt pattern.³ For those NCPs whose arrearages showed a debt pattern of continuously increasing arrears over a 15-quarter period, the ratio of monthly order to wages (MTW ratio) was very high; in fact, the monthly order amount was often larger than monthly earnings. Those parents with steadily decreasing arrears over the 15-quarter period had much lower orders in relation to wages. In our arrearage project research, we have found that the basis for setting the child support order was frequently poorly documented in the case record, but only about 12 percent of them were clearly based on actual income.

These findings raise questions about the accuracy of the orders for the circumstances of the parents. But without an examination of the orders themselves, it is difficult to determine whether the problem lies primarily in the process or the standards set by the existing child support schedule. Moreover, the arrearages project deals with older cases. Were orders appropriate at the time they were entered but not kept current with changes in the NCP's employment? Or did the method of imputing income produce orders that were always high for the NCP's income?

Are new child support orders more accurate? Are they more often based on real income? When based on imputed income, are the resulting orders more realistic than the older orders underlying the debts studied in the arrearages project? We hope to address these questions in our study of recent orders.

A Look at the State's Four-Year Review Process

In addition to looking at the economic theories that underlie the schedule, there is the practical issue of how states conduct their four-year reviews. In Washington, the Legislature arranges for the review. The reviews have involved sampling the summary sheets from the child support worksheets, which are retained in their paper form. At present, the documents of the non-IV-D child support cases are available in an imaged

² *Determining the Composition and Collectibility of Child Support Arrearages*, conducted under OCSE Grant Number 90-FD-0027, *Fourth Performance Report*, November 2001, pp. 37-46.

³ *Ibid.*, pp. 17-27. Our subsequent performance report extends the examination of the MTW ratio to a much larger number of cases and finds it a powerful indicator of changes in debt pattern. *Determining the Composition and Collectibility of Child Support Arrearages*, *Fifth Performance Report*, April 2002, pp. 7-19.

format through the Washington State Support Registry (WSSR). The imaged forms include the support order and worksheets that detail the income of the parents, the children's ages, and other relevant circumstances that affect the amount of child support. We proposed a small-scale pilot project to create a database that could allow a review of the schedule from an automated data capture system that is readily available for analysis.

Progress to Date

One of the challenges of this project is to integrate the perspectives of disciplines involved in creating, maintaining, interpreting, and applying child support guidelines. The federal legislation that requires states to apply uniform guidelines had several purposes, among them the intention that states would base child support on the income of the parties, rather than the cost of public assistance expended or the opinion of the judge (among other things). The child support schedules created by the states in response, including Washington's, relied heavily on the body of literature created by household economists on the costs of raising a child.

Courts and judges apply the child support schedule in granting divorces and modifications. In Washington State, the Office of the Administrator of the Courts maintains the schedule. Private attorneys conduct much of the work in representing clients, drawing up child support orders, and filling in the blanks on the schedule worksheets with income, deviation, and transfer payment amounts.

The Division of Child Support research unit examined the conformity of orders with the child support schedule shortly after the schedule was first implemented.⁴ Much has changed since that time. Washington's economy has grown enormously, and the distribution of wealth has changed. Federal reforms have altered public assistance and the child support system. Technology has transformed case management and collections.

Since that initial study, DCS research has looked chiefly at improvement of collections within the IV-D caseload. Hence this current project centers on topics and arenas that have not been the focus of DCS research for over a decade. Of course, DCS claims officers, collection staff, and affiliated prosecutor staff are intensely involved with the resulting child support orders and are responsible for proposing many administrative orders and paternity orders, as well as negotiating settlements. Our project database relies importantly on flat file extracts from the Support Enforcement Management System (SEMS) and the work of DCS Central Registry in imaging orders. The outcomes will surely reflect the practical case management perspective of IV-D staff. Nevertheless, our central agenda is economic and judicial rather than the study of child support collections.

⁴ *Survey of Child Support Orders: Review of the Use of the 1988 Child Support Schedule in Washington State*, Final Report to the Washington State Child Support Schedule Commission, 1990.

Obtaining the Economic Perspective

Fanny Nyaribo-Roberts, Ph.D., worked on the project as economic analyst for several months in 2001. With a doctorate in agricultural economics from Washington State University, she had years of research experience in labor market and economic analysis, agricultural economics, and mental health service utilization and cost effectiveness. The literature on the cost of raising a child is an aspect of the study of the household economy, which in turn is a specialty area of agricultural economics. Consequently, we were fortunate to obtain Dr. Nyaribo-Roberts' services.

Her first task was to conduct a review of the literature on the cost of raising a child with an explanation of the relationship of these studies to the major models used in constructing state child support schedule guidelines. Her completed review provided the main part of the project's first semi-annual performance report submitted to OCSE.⁵ Dr. Nyaribo-Roberts had the lead role in developing the sample and constructing the database for the comparative analysis of IV-D child support orders with non-IV-D. She left the project to take a permanent position with another agency.

Subsequently, the project hired an outside consultant to provide an economist's perspective. We were fortunate to find an economist available locally who combines both extensive knowledge of child support research and issues with a background in sophisticated statistical analysis. Dr. Kate Stirling is Professor and Chair of Economics at the University of Puget Sound. Her doctoral dissertation (University of Notre Dame) examined the economic consequences of divorce for women and children, including the impact of child support on family well-being. The study used a major national data set, the Panel Study of Income Dynamics, employing econometric analysis. She has continued to publish research on child support, using both national and state data. Her teaching incorporates issues of child support into her courses on poverty and welfare.

In 1990-1991, Dr. Stirling took a leave of absence from UPS in order to review the Washington State Child Support Schedule for the Washington State Institute for Public Policy (WSIPP), to examine child support nationally, and compare the child support awards in Washington state to the cost of raising children. While at the Institute, she worked closely with both state and national legislators and researchers in child support. She has a much fuller and deeper understanding of the practical and political aspects of child support than typically enjoyed by academic economists.

Presently, Dr. Stirling is analyzing the project sample of recent Washington orders with the task of placing the results of the analysis in a wider context. Are the order amounts in conformity with the existing schedule guidelines, given the incomes of the parents? How has the cost of raising children changed? Since the first statewide schedule was adopted in September 1991, how have expenditures by families on children changed, according to

⁵ *A Study of Washington State Child Support Orders: Exploring the Universe of Cases within the Context of the Child Support Schedule*, First Performance Report, April 2001, esp. pp. 5-22.

current economic literature? How does Washington's schedule measure up in terms of economic data and policy issues?

A particular area of interest is the impact of the schedule on children in low income families and children in poverty. We asked Dr. Stirling to address the following questions:

Can the schedule provide continuity of expenditures after dissolution of the relationship?

How does the schedule affect children at different income levels?

Is poverty reduction a realistic goal?

What sorts of policy recommendations can be made for children in poverty?

Is it possible to address issues of the cost of raising a child within the context of a child support schedule review?

Looking at Support Orders

This project has presented particular challenges in finding data sources, gathering data, selecting a useable sample, coding and recoding to make data from different sources consistent, and ensuring data integrity. The second performance report described much of this process, especially the sampling, in some detail.

The Sample

We selected the sample from the universe of child support orders entered in Washington over a five-month period (October 2000-February 2001).

We used a stratified sampling strategy, selecting orders separately from four categories of orders.

- Direct Pay orders are court orders that require one party to pay another directly, without the involvement of the IV-D agency. Most are either divorce/dissolution decrees or modifications of previous child support orders. They are drawn up by private attorneys and/or the parties themselves, and signed by a superior court judge.
- Payment Services Only (PSO) orders are court orders that require the noncustodial parent to pay through the Washington State Support Registry (WSSR) rather than directly. WSSR is in fact the Division of Child Support. Nevertheless, these cases are not IV-D cases, because DCS provides only payment processing and recordkeeping services. The agency does not enforce these orders and routinely closes the cases if payments are not received within a six-month period.
- IV-D court orders are court orders enforced by the IV-D agency, i.e., DCS. Many of them are paternity orders entered through the work of prosecutors who assist DCS in cases where the parents have not been married, and a parent and child are now receiving TANF.
- IV-D administrative orders are created through an administrative process. The process begins when DCS serves a notice of proposed child support on the parties.

To fulfill due process requirements the notice contains extensive explanations of hearing rights, and it must be successfully served on the noncustodial parent. The notice becomes an order through agreement, signature of an administrative law judge (ALJ), or through default.⁶

Data Collection

Under the provisions of the Washington State Child Support Schedule, child support orders consist of three elements. The first element is the child support order itself. This order follows a prescribed format with numbered paragraphs, but it is nevertheless a text, with numbers inserted in the paragraphs. The order contains the names and ages of the children, the names and incomes of the custodial and noncustodial parent, the final transfer payment amount, and a brief explanation of any deviations allowed to the standard child support calculation.

The attached worksheet provides columns for each parent. There are lines for wages, other income, certain deductions and credits, gross and net income, the detailed calculation of the basic child support obligation, the proportionate share for each parent, and the standard calculation. The worksheet provides space for outlining possible grounds for deviation from the standard calculation—such as other children for whom a parent is paying support, or other children in the household. It provides the space for calculating limits on the support amount in the case of low-income parents. But the worksheet lacks two simple elements: (a) the final transfer payment amount (current support), and (b) the number of children on the order.

The third element is a summary report. This brief page was intended to provide a simple tally of the necessary data elements that would be needed for review of the order. This summary sheet was specifically intended in fact to provide the basis for the mandated review every four years.

Unfortunately, the summary sheet cannot fulfill this function. State law did not mandate that the summary sheets be completed. Instead, their use was strongly encouraged. The worksheets are required, and failure to comply is punishable under perjury laws. Although we found summary reports completed for some of the sample, they are usually missing.

Second, the summary sheets do not synchronize correctly with the worksheets. (See Appendix 2. Note especially the discrepancy between the two regarding line 13 and line

⁶ Administrative orders are created in several ways. (a) An administrative notice becomes an order by operation of law, following default of the parties. If the NCP fails to respond within 20 days, the notice becomes a final order. (b) Following a hearing, an ALJ can issue an order, typically titled an Initial Decision and Order. (c) During the hearing process, a Consent Order can be drafted, presented to, and signed by an ALJ. (d) During the hearing process, the parties can agree to an Agreed Settlement, which becomes an order but is not signed by the ALJ. (e) Following an appeal to the Board of Appeals (of an Initial Decision and Order), a Review Judge can issue an order, typically titled a Review Decision.

15.) Consequently, they are not reliable as the source for either a review or a research study.

What is disturbing about this discovery is that previous child support schedule reviews have been conducted on the summary sheets only. The summary sheets were, in fact, created for the support schedule reviews to ensure the schedule was being used and that any deviations were documented. The unintended consequence of basing the reviews solely on the summary sheets, which are not mandated, is that the reviews are biased because the summary sheets are not universally completed. Sampling is currently done on the completed summary sheets, which are submitted at the time that the order amount is set.

Washington State had planned to hire a private firm to conduct the child support schedule review in the summer of 2001; however, the legislature did not act to initiate the review. DCS will work with the legislature this session to ask them to initiate the review. We will of course point out the problem with relying on the summary sheets.

Of course, these problems with the summary reports affected our research project as well. We were left with the question of how to get the needed information from both the child support order and the worksheet.

Direct Pay Orders

To get the data for the Direct Pay orders, we hired Jean Bowen, a field office support enforcement officer with previous research experience, to work on the project temporarily. She looked up the orders on the imaging system, printed them where necessary, and coded the required information directly into an Access database.

Payment Services Only Orders

Jean Bowen also assisted with the other non IV-D orders, called Payment Services Only (PSO). She looked up the order worksheets on the imaging system and coded the income data into Access. Because DCS provides payment processing and record keeping services on these cases, the project was able to use some SEMS extract information here as well rather than relying solely on hand coding.

IV-D Orders

For the two IV-D categories we tried to avoid coding. Instead we planned to rely on data matches among DCS databases. Basic order and case data are available through SEMS extracts. We obtained the current support amount from order information on SEMS and information on the parties and children from other SEMS extracts.

To get the income information used to set the order, we relied on a temporary SQL database that captures data fields as they are input in the support schedule forms generation program. As SEOs and prosecutors create the worksheets on which the support order amount is calculated, the data are stored in an SQL database. Unfortunately, the initial practice worksheets and the final product are all stored for 90 days, without a particular variable indicating which is the correct final product. Consequently, it was a challenge to determine which version to use for the data match.

Ultimately, the trade-off to avoid coding IV-D orders has been extensive, tedious data cleaning. Some of the IV-D court orders were imaged by DCS. We have been able to verify worksheet information in some cases by bringing up the image. However, none of the IV-D administrative orders were imaged, and many of the court orders were not imaged. While a case is open and for a year after it closes, the paper file remains in the field office.

Consequently, the only way to resolve a data problem is for a staff researcher to make a time-consuming search through SEMS, particularly the Order Record screen and narrative case comments. The Order Record screen provides crucial information on all the child support orders relevant to a case—cause number, current support amount, arrears judgments, medical premium limits, deviations, children on the order, date entered, dates covered. While it is a vital resource, the screen is viewed as a tool for staff rather than a simple capsule portrait of the legal order. It is not completely reliable as a record of the order as it was actually entered. Case comments are valuable because of the debt calculations and documentation of sources used when the staff member issued the notice. They are, however, in a narrative format.

Simply because of the data cleaning experience so far, it is clear that our final report will include recommendations that all new IV-D orders be imaged. Although DCS undertook staff training to make use of the Order Record screen more consistent, we have not found consistency. But even perfect consistency would not necessarily make the OR screen a record of the order as it was entered.

Implications for Automated Review

As summarized above, our research proposal included a pilot study for an automated data capture system to expedite periodic review of the schedule. Our experiences with the summary report and the SQL data base have not been encouraging. So long as information must be gleaned from both the order and the worksheet, it is difficult to devise an efficient system.

Moreover, DCS does not control the Washington State Child Support Schedule. The Administrative Office of the Courts maintains the schedule, including the worksheet,

summary report form, and instructions. Obviously, DCS cannot tell private attorneys how to fill out the schedule forms.

However, our experience here suggests a possible method to improve review of the IV-D orders generated by DCS and affiliated prosecutor staff.

The SSGen program discussed above does not automatically include a summary report when the staff member generates a worksheet. Since these worksheets are often preliminary or used for practice, there is no point in requiring a summary report each time.

But it would be within the agency's power to require a summary report each time a IV-D order is finalized. The report would need to be stored in a separate database that does not get purged every 90 days. The summary report data could be read into other programs so that it is available to the reviewer as well as to DCS research staff. It could of course also be imaged so it can be viewed by staff as needed.

Such a summary report would need to be revised to synchronize it with the support schedule worksheet. It should also include a required line for indicating whether the income of each party was imputed or actual.

Creating such a summary report would not solve the problem of expediting periodic review of the schedule for the whole state. But IV-D orders comprise a large segment of the orders entered. Making such a resource available would be a substantial service to those responsible for conducting reviews in an affordable manner.

It would also be an asset to the agency. The Order Record screen is not adequate as a record of the original order. There is not a way for DCS to monitor the orders staff initiate and enforce. Given the issues that this project already has highlighted—especially the extent of imputing income across the spectrum of Washington orders—it would be valuable to have an encapsulated record that can be read into various data programs.

IV-D Orders Pose Special Research Challenges

We have found that multiple orders were entered during the sample period for a rather significant portion of the IV-D cases involved, increasing the possibility of cross-matches gone awry. Did the SQL worksheet data really belong to that order type 9 (Default on a DSHS 09-275, *Notice and Finding of Financial Responsibility*), entered on October 5, 2000? Or did that data belong to the Agreed Settlement (order type 8), entered on December 2, 2000? Did one order replace the other, even within a five-month sample period? Or was one just intended as the basis for a judgment to cover a previous period when a family was on TANF? Or are the orders both in effect during the sample period, with separate orders for different children?

A basic problem here is that the child support schedule was designed primarily for situations in which parents divorce, with the children going to live with a custodial parent and support sought from a noncustodial parent. Certainly this is the scenario envisioned when a state goes through the complex process of designing a child support schedule intended to maintain continuity of expenditures for a child. Federal and state legislation requiring periodic reviews to see whether the orders are following the guidelines also reflect this background vision.

But in reality the schedule is applied to many different situations where child support orders are needed. The IV-D orders, especially administrative, often cover one child who is in foster care; or months when a couple is separated with the children on TANF, ended when the parents reconcile and TANF ends. The IV-D orders include situations where a child goes to foster care or to live with grandmother for awhile, then returns home or goes off to stay with another relative. They include situations where children make repeated changes in and out of a household over a year's period. They include situations where DCS must establish an order to cover a period when the family was on public assistance, simply to recover some costs for DSHS, even though the parents later reconcile or the custodial parent declines enforcement after leaving assistance. They also include situations where one parent is incarcerated or institutionalized when the order is entered.

Clearly, the administrative process offers DCS flexibility in handling difficult situations where a court system would not be sufficiently nimble. But including such orders within a review stretches the original vision of a periodic review. Although paternity orders and paternity judgments involve prosecutors and court proceedings, they too often approximate the complex family situations described above. Preparing such data for an outside researcher (with no IV-D agency experience) so that it can be incorporated into a comprehensive study of child support has indeed been challenging for all involved. One compensation is that this interminable data-cleaning process leads to a research insight. It reveals the deep chasm between the purpose of child support guidelines and the cost-recovery logic that underpins much IV-D work. Yet DCS is expected to incorporate both using the same support guidelines.

Are Washington Orders Following the Guidelines?

This is one of the major questions Kate Stirling is currently exploring, using the data we have collected. In March she provided some tables summarizing her first look at the data. Some highlights of this analysis are included in Appendix 1 to this report.

One noteworthy comparison that emerges from these tables is that there appears to be a significant consistency to order amounts across order categories if we look at the percentage of income. This suggests that on the whole guidelines are being followed when child support is set. That is, the support amount is being set in accordance with the amount prescribed for that income level and number of children on the order. The purpose of uniform guidelines was to reduce the arbitrariness and variation in orders and to ensure that

orders reflected the income of parents rather than public expenditures or other norms. The guidelines appear to be working on this preliminary analysis.

But the underlying issue then becomes the source and accuracy of the income information used.

How Accurate Is Income Information?

The Washington State Child Schedule provides that child support be based on parents' income. However, when the parent's actual income is not available, the law provides for imputing income so that establishment of the order may go forward. As stated in our original proposal, one part of this project is to be "a process analysis of how child support orders are set in the absence of income information from the noncustodial parent and/or the nonappearance of the noncustodial parent."

It is already clear that our original statement of the problem was too narrow. Imputing of income is not limited to situations where the noncustodial parent failed to provide income information or failed to appear at a hearing. It is not limited to noncustodial parents. It is not limited to IV-D cases.

Because Washington uses a variation of the income shares model, both parents' income is listed on the support schedule worksheet. When the attorney, DCS staff person, or parents fill out the worksheet, they must deal with the custodial parent's side of the sheet too, even when the custodian is a stay-at-home mom. The schedule also provides that if a person is voluntarily unemployed or underemployed, income may be imputed.

A number of scenarios are encountered in the worksheets. For example, a stay-at-home mother may have income computed as zero, imputed at minimum wage, or imputed at median net for her age group and gender. In some counties a custodial parent who is receiving TANF will have income imputed at full-time minimum wage if the youngest child is over six years of age. A person who is employed part-time may have income imputed to full-time at that hourly wage. Moreover, that figure may be treated as either "actual" or "imputed" income.

Income may be imputed in different ways. The schedule permits income to be imputed at national median net for the age group and gender, using a chart that is periodically updated. If a person has wages reported to Employment Security within the past five years, that wage may be imputed for the present and future. Recently, imputing at minimum wage has become more common as IV-D staff have become aware of the large number of parents with little or no employment history and with many barriers.

In this study we are using a combination of sources to estimate how prevalent imputing income is. For the Direct Pay and PSO orders, the coder read the imaged orders including the worksheets. Often either the order or the worksheet explained how an income figure

was calculated and sometimes provided the name of an employer. If not, the coder checked charts to see whether minimum wage, median net, need standard, or some other source matched. When income was imputed, the coder indicated the method of imputation if possible.

For the IV-D orders we looked first at information DCS and prosecutor staff entered when they were generating worksheets via the SSGen (Support Schedule form generation) program. This data was saved in the SQL database discussed earlier. The worksheet program provides options to check whether the father's income was imputed and whether it was unknown in addition to a fill-in space for a wage figure. The same options are provided in the mother's column of the worksheet.

We relied on this source for the preliminary analysis of IV-D orders provided in our second report.⁷ We reported that imputed income was used for the fathers in 23.4 percent of the administrative orders and 30.6 percent of the IV-D court orders. Similarly mothers' income was imputed for 19.7 percent of the administrative and 27.7 percent of the IV-D court orders.

More recently, in her first look at the four categories of child support orders, Kate Stirling found that the IV-D categories used imputed income in 32.0 percent of the orders, compared to 22.6 percent of the two non IV-D categories. Again, for IV-D orders, this early analysis relied on the checkbox choices of the SSGen form.

Presently we are conducting a data reliability check by comparing the checkbox information to other information on the worksheets and in case comments. A check in one box indicates that income was imputed. A check in the second box indicates that income is unknown. If neither box is checked, it could be because income was not imputed and income was known, or it could be that the staff person just skipped the box. Consequently, a check mark is probably good information, but an empty box may not be reliable. Thus far it looks as though income is imputed in more instances than the checkbox information indicates. We plan to examine a sample of 100 orders to determine how often the checkbox data are wrong and then use these results to provide a revised estimate of the incidence of imputation among the IV-D orders.

When child support guidelines were implemented with provision for imputing income, lawmakers were devising a method for dealing with uncooperative noncustodial parents. Some parents hid income. Others were "voluntarily unemployed or underemployed," in part, it was believed, to avoid paying child support. It is not clear that lawmakers envisioned imputing income to a stay-at-home mom because she was "voluntarily unemployed."

It is certainly unclear whether lawmakers envisaged imputing minimum wage to a mother on welfare because her youngest child is of school age. If a family is on TANF because the

⁷ *A Study of Washington State Child Support Orders: Exploring the Universe of Cases within the Context of the Child Support Schedule*, Second Performance Report, September 2001, esp. pp. 11-12.

parents lacked income, is there something odd about assuming a minimum-wage job is possible and therefore the worksheet should be designed as though the mother already has such a job?

Perhaps these extensions of provisions to custodial parents reflect changes in society. Since welfare reform, the expectation has been introduced that both parents will work outside the home. After all, the majority of mothers not on welfare are in the workforce. Perhaps this technique seems “only fair.”

Whatever the ultimate decision about when income should be imputed, it is important that child support professionals and lawmakers be aware of how widespread the practice has become. Certainly it seems unwise to allow orders to be recorded as though the income they are predicated on is an actual reality. Otherwise, the appearance of conformity with the uniform child support guidelines will be misleading.

Appendix 1

Excerpts from *Preliminary Analysis*

By Kate Stirling, March 2002

A Study of Washington State Child Support Orders: Exploring the Universe of Cases within the Context of the Child Support Schedule

Preliminary Analysis March 2002

This report provides a preliminary analysis and overview of the findings from the database compiled for the purposes of investigating the outcomes that flow from the point of order origin, to further the goals of the Strategic Plan of the Office of Child Support Enforcement of increasing collection of child support.⁸ The objective of the study is to understand the processes and components of how child support orders are established.

Tables I-A and II-A provide a general overview of some of the key variables in the analysis, for those orders where the noncustodial parent is the father.⁹ Tables I-B and II-B provide the same data for noncustodial mothers. Because one of the primary interests in our analysis is to compare the outcomes associated with non-IVD cases to those of Washington's Division of Child Support IVD cases, the variables¹⁰ in these tables are categorized by four strata:

- “Direct Pay,” (*Dirpay*) where one party pays child support to the other directly;
- “Payment Service Only” (*PSO*), where payment is made through the registry;
- “Court Ordered” (*CourtIVD*);
- “Administrative” (*AdminIVD*).

The first two - “Direct Pay” and “Payment Service Only” - represent non-IVD cases, while the latter two - “Court Ordered” and “Administrative” - are IVD orders.

The variables presented in these first two tables are: net monthly income (*net*), actual order amount (*trxpymnt*), order amount as a percent of income (*pctinc*), whether the order deviated from the presumptive amount in the Scheduler (*whdev*), the amount of the deviation if it increased the order (*updev*) and the amount of the deviation if it decreased the order (*downdev*).

⁸ The time frame for sampling was from October 1, 2000 through February 28, 2001.

⁹ The father is the noncustodial parent in 81.7 percent of the orders. More specifically, 81.7 percent of those with nonmissing values. (Only 4.1 percent of the cases had a missing value for noncustodial parent.) Throughout the discussion in this report, percentages will be reported “of those with nonmissing values.”

¹⁰ A note on variables in the following discussion and tables: For the readers' understanding, variables will be referred to by their full name to provide as complete an explanation of their meaning as possible. Immediately following their introduction, the variables will also be given – in parentheses and italics – by their coded names, which are the names used in the tables. For example, “net monthly income” (*net* in the database).

Additionally, most variables in the database were collected for both fathers and mothers. That is, “net monthly income” (*net*) exists in the database as *fnet* for fathers while *mnet* is found for mothers. To simplify the discussion which follows, these variables will be referred to without the *f* and *m* prefix. The discussion and tables will indicate whether they apply to mothers or fathers.

What is the monthly income of noncustodial fathers? How much are they ordered to pay in child support and what percent of their incomes does the child support order require?

The bottom row, first column of Table I-A indicates that the median net monthly income of noncustodial fathers is \$1748.¹¹ Significant variation exists between the non-IVD and the IV-D cases, with a difference of over \$1000 of net income a month. The Administrative IVD cases display the lowest median income at \$1397 while the Direct Pay non-IVD shows the highest at \$2846 per month.

The differences in income are reflected in the variation in noncustodial fathers' order amounts, as would be expected from the Child Support Schedule. The median value of the order amount is \$327 for all noncustodial fathers. This amount represents the total amount the noncustodial father is ordered to pay in child support for all the children associated with this child support order; that is, *it is not the median amount per child*. Additionally, this value includes any deviations – upward or downward - from the presumptive amounts established by the Schedule.

Given the significant variation in income across the four strata, we would expect variation in the order amounts across the categories. Table I-A confirms this: Administrative IVD fathers are ordered to pay \$289 while Direct Pay non-IVD fathers are ordered to pay \$549.

For all noncustodial fathers, the order amount represents 19.0 percent (.1896 in Table I-A) of their monthly income. While some variation exists among the four strata, it is fairly small. The Administrative IVD cases are ordered to pay the highest percentage at 19.7 percent, while Court IVD cases pays the smallest at 18.4 percent.

Thus, although the order amounts vary significantly, reflecting the differences in income among the strata, the percent of income ordered in child support does not. Thus, the proportion of income ordered in child support is fairly uniform across the subgroups, displaying neither income progressivity or regressivity.

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¹¹ Two notes of explanation:

1. Both median and mean are reported in the table for the reader's review; however, median values will be referenced throughout the discussion. Given that variables related to income do not conform to a normal distribution, the median provides a better measure of central tendency than does the mean value.
2. The tables presented throughout the body of this report include "nonzero" values only. Thus, \$1748 is the median value of noncustodial fathers' net income among those who had nonzero income in their order. Inclusion of zero values may mislead the interpretation of the findings and are thus excluded here. However, those orders with zero income may be of significant concern and are examined separately later in this report. (Additionally, Table I-A is replicated in the Appendix with the inclusion of zero values for those readers who may be interested. This is also the case for noncustodial mothers' Table I-B and I-B Appendix.

How do the findings change based on the number of children in the order?

The average number of children in each order is 1.46 with 64.8 percent of the orders involving one child and 26.1 percent with two children.¹² Thus, 90.1 percent of the orders have one or two children. The number of children in the non-IVD cases is slightly greater at an average of 1.59 children, compared to the IV-D cases with an average of 1.40 children.

Tables IV-A and B show the income, order amounts, and order as a percent of income for noncustodial fathers and mothers, respectively. The tables here, however, provide that data categorized by the number of children in the order. As Table IV-A shows as the number of children increases both the dollar amount of the order and the order as a percent of income increases. For one child, the median order amount is \$285, which represents (as seen in the last column) 17.7 percent of net income. For two children, the amount rises to \$515 or 24.1 percent of income. These findings are consistent with the Schedule, which takes into account the fact that additional children entail additional costs, while at the same time recognizing that two children are not twice as costly as one. That is, the Schedule has incorporated into it the economies of scale of family size. While a similar pattern is shown for noncustodial mothers in Table IV-B, it is much less pronounced. The order amount rises for the second child in an order, but only by \$11; the order as a percent of income rises, but only from 15.2 percent to 17.8. Again, as observed in previous tables, the award process appears to differ between noncustodial mothers and fathers.

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How many orders are based on imputed income values? How do those orders vary from those based on actual income figures?

Income imputation for the purpose of establishing child support orders is common: 28.1 percent of the orders for noncustodial fathers are based on imputed income values. Table IX-A shows that the median imputed income for noncustodial fathers is \$1424, compared to \$1871 for those orders based on actual income. While the order amount is correspondingly lower for those using imputed income, the proportion of income ordered is very similar: 18.7 percent for imputed income orders compared to 19.1 percent for those derived from actual income.

Table X-A shows the findings on how income imputation varies among the four strata. Given their caseload, it is perhaps not surprising that imputation is more common in the IV-D categories than within the non-IVD categories: 32.0 percent of the IV-D orders utilize imputed income compared to 22.6 percent of the non-IVD.¹³ (We will find, however, in the next set of tables for noncustodial mothers, that the reverse is true.) In the Direct Pay category, we see that imputed income is \$2395 compared to \$2919 for actual income. This suggests that imputed income in the Direct Pay category is 82.0 percent of

¹² The data here represent the number of children involved for a *given* child support order. The fact that *multiple orders* exist for some households raises some concern about measuring the economic well-being of a given family. The number of children variable is currently being scrutinized.

¹³ These are not shown in the tables, but are calculated from the data there: 241/1067 of the non-IVD are imputed; 726/2270 of the IV-D.

actual income, as compared to only 72.2 percent in the PSO subgroup. Imputed income is proportionally higher in the IV-D categories: for the Court IV-D orders, imputed income is 86.7 percent of actual income, and in the Administrative IV-D orders, displaying the highest proportion among the subgroups, imputed is 96.3 percent of actual income.

In terms of the percent of income the order represents, within the two non-IVD categories, those orders based on imputed income are ordered to pay a higher proportion of their income in child support: approximately 21 percent for imputed income compared to approximately 19 percent for those drawn from actual income. While the difference is smaller for the IV-D categories, the reverse holds. That is, order amounts based on imputed income are a smaller proportion of income than those based on actual income (but the difference is only about one percentage point, compared to two percentage points for the non-IVD categories).

.....

Income imputation is even more common among noncustodial mothers than fathers: 36.2 percent of the noncustodial mothers' orders are based on imputed income (compared to twenty-eight percent for noncustodial fathers). . . .

In orders for noncustodial mothers, income imputation is more common within the non-IVD orders than the IV-D orders, while the opposite is true (as noted above) for noncustodial fathers. Just over half (50.2 percent) of the non-IVD orders for noncustodial mothers are based on imputed income compared to 36.1 percent of the IV-D cases.¹⁴ We need to be aware, however, as we examine these cases that the cell sizes are becoming fairly small.

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Conclusion

. . . These preliminary findings on Child Support orders in Washington State have indicated that in many, if not most, cases the orders are established consistently and appropriately across the various subgroups analyzed. . . .

¹⁴ These percentages are not given in Table X-B, but may be calculated from the number of observations listed there.

Table I-A
Income, Order Amount, Order as a Percent of Income
for Noncustodial Fathers

CATEGORY		Fnet	Ftrxpymnt	FPCTINC
DirPay	Median	2846.1500	549.1800	.1947
	Mean	3459.8282	641.5366	.2051
	N	709	712	708
	Minimum	500.00	.62	.00
	Maximum	31050.44	5000.00	1.07
	Std. Deviation	2981.3059	453.5086	.1067
PSO	Median	2500.0000	483.3700	.1896
	Mean	2782.9246	529.8932	.2011
	N	358	352	345
	Minimum	520.00	13.96	.01
	Maximum	11500.00	1978.00	.53
	Std. Deviation	1481.8814	320.9613	9.176E-02
CourtIVD	Median	1408.0000	263.0000	.1839
	Mean	1657.5333	304.8653	.1935
	N	1247	1250	1190
	Minimum	40.00	10.00	.01
	Maximum	6840.00	2000.00	.82
	Std. Deviation	825.4923	210.9700	9.134E-02
AdminIVD	Median	1397.0000	289.5000	.1974
	Mean	1634.0547	331.3990	.2062
	N	1023	972	941
	Minimum	65.00	24.00	.02
	Maximum	6105.00	1600.00	.99
	Std. Deviation	751.2284	212.8178	9.152E-02
Total	Median	1748.0000	327.0000	.1896
	Mean	2153.9968	409.7681	.2006
	N	3337	3286	3184
	Minimum	40.00	.62	.00
	Maximum	31050.44	5000.00	1.07
	Std. Deviation	1768.7953	324.0770	9.519E-02

Table I-B
Income, Order Amount, Order as a Percent of Income
for Noncustodial Mothers

CATEGORY		Mnet	Mtrxpymnt	MPCTINC
DirPay	Median	1523.0000	164.0000	.1411
	Mean	1918.2366	235.4242	.1380
	N	124	133	124
	Minimum	120.62	17.00	.01
	Maximum	18314.66	1100.00	.73
	Std. Deviation	1818.9271	244.4965	.1122
PSO	Median	1300.0000	208.7600	.1535
	Mean	1373.1234	204.1089	.1579
	N	65	66	58
	Minimum	400.00	25.00	.02
	Maximum	3405.81	630.20	.36
	Std. Deviation	585.7419	154.5591	8.488E-02
CourtIVD	Median	1141.0000	191.0000	.1681
	Mean	1411.6667	237.0706	.1573
	N	57	53	52
	Minimum	518.00	25.00	.02
	Maximum	3707.00	799.00	.40
	Std. Deviation	645.6960	179.9083	8.960E-02
AdminIVD	Median	990.5000	143.5000	.1643
	Mean	1150.2050	176.8540	.1648
	N	400	430	357
	Minimum	1.00	12.50	.01
	Maximum	3670.00	812.00	.69
	Std. Deviation	449.5146	143.3497	8.706E-02
Total	Median	1064.0000	164.4250	.1530
	Mean	1343.1290	195.5932	.1578
	N	646	682	591
	Minimum	1.00	12.50	.01
	Maximum	18314.66	1100.00	.73
	Std. Deviation	955.6855	173.0785	9.328E-02

TABLE IV-A
Income, Order Amount, Order as a Percent of Income
By Number Of Children
For Noncustodial Fathers

NUMKIDS		Fnet	Ftrxpymnt	FPCTINC
1	Median	1556.0000	285.0000	.1774
	Mean	1926.4091	316.5710	.1760
	Minimum	40.00	.62	.00
	Maximum	29894.80	2000.00	1.00
	N	2188	2151	2084
2	Median	2229.0000	515.0000	.2407
	Mean	2626.1781	559.9017	.2336
	Minimum	68.00	13.96	.01
	Maximum	30976.00	2500.00	.90
	N	859	843	818
3	Median	2154.0000	600.7200	.2933
	Mean	2552.7897	665.4355	.2804
	Minimum	650.00	25.00	.02
	Maximum	31050.44	3000.00	.99
	N	234	227	227
4	Median	1786.0000	661.0000	.3424
	Mean	2289.1982	808.3629	.3413
	Minimum	718.00	77.88	.07
	Maximum	6691.00	5000.00	1.07
	N	44	45	44
5	Median	2309.5000	994.4300	.4135
	Mean	2684.2500	1150.2820	.4118
	Minimum	1679.00	755.55	.35
	Maximum	5000.00	2000.00	.45
	N	6	5	5
Total	Median	1750.0000	328.0000	.1898
	Mean	2157.0259	411.5326	.2009
	Minimum	40.00	.62	.00
	Maximum	31050.44	5000.00	1.07
	N	3331	3271	3178

TABLE IV-B
Income, Order Amount, Order as a Percent of Income
By Number Of Children
For Noncustodial Mothers

NUMKIDS		Mnet	Mtrxpymnt	MPCTINC
1	Median	1042.0000	161.0000	.1521
	Mean	1357.7081	179.1501	.1428
	Minimum	120.62	12.50	.01
	Maximum	18314.66	1100.00	.52
	N	396	415	364
2	Median	1090.0000	172.0000	.1775
	Mean	1285.6407	229.4487	.1894
	Minimum	1.00	17.00	.01
	Maximum	4305.83	1043.82	.73
	N	164	167	145
3	Median	1104.0000	143.0000	.1524
	Mean	1421.3404	234.2261	.1746
	Minimum	206.00	25.00	.01
	Maximum	5748.68	1037.00	.45
	N	73	79	70
4	Median	963.0000	100.0000	.1217
	Mean	1317.2256	156.7490	.1290
	Minimum	822.00	34.49	.01
	Maximum	2917.00	600.00	.31
	N	9	10	9
5	Median	1010.0000	204.0000	.1975
	Mean	1010.0000	204.0000	.1975
	Minimum	940.00	125.00	.13
	Maximum	1080.00	283.00	.26
	N	2	2	2
Total	Median	1065.0000	170.0000	.1530
	Mean	1344.9229	197.8374	.1580
	Minimum	1.00	12.50	.01
	Maximum	18314.66	1100.00	.73
	N	644	673	590

TABLE IX-A
Income Imputation
For Noncustodial Fathers

FINCIMP		Fnet	Ftrxpymnt	FPCTINC
Actual	Median	1870.5000	362.0000	.1906
	Mean	2259.7261	442.0915	.2026
	N	2370	2272	2272
	Minimum	40.00	10.00	.01
	Maximum	31050.44	3020.00	.99
	Std. Deviation	1756.3906	320.3632	9.674E-02
Imputed	Median	1423.8300	283.0000	.1866
	Mean	1894.8670	369.1335	.1959
	N	967	912	912
	Minimum	500.00	.62	.00
	Maximum	30976.00	5000.00	1.07
	Std. Deviation	1773.2656	322.0177	9.108E-02
Total	Median	1748.0000	336.0000	.1896
	Mean	2153.9968	421.1940	.2006
	N	3337	3184	3184
	Minimum	40.00	.62	.00
	Maximum	31050.44	5000.00	1.07
	Std. Deviation	1768.7953	322.4792	9.519E-02

TABLE X-A
Income Imputation by Category
For Noncustodial Fathers

CATEGORY	IMPUTED		Fnet	Ftrxpymnt	FPCTINC
DirPay	Actual	Median	2918.5800	552.8800	.1904
		Mean	3501.2587	648.4745	.2014
		N	560	562	560
	Imputed	Median	2395.0000	542.0000	.2087
		Mean	3304.1163	615.5425	.2191
		N	149	150	148
PSO	Actual	Median	2621.8900	494.0000	.1866
		Mean	2906.7404	543.8622	.2005
		N	266	263	258
	Imputed	Median	1892.1850	410.3300	.2050
		Mean	2424.9353	488.6139	.2029
		N	92	89	87
CourtIVD	Actual	Median	1470.0000	277.0000	.1884
		Mean	1740.3361	316.9318	.1980
		N	833	861	802
	Imputed	Median	1275.0000	244.0000	.1792
		Mean	1490.9275	278.1578	.1840
		N	414	389	388
AdminIVD	Actual	Median	1415.0000	298.0000	.2005
		Mean	1648.3165	336.1343	.2099
		N	711	680	652
	Imputed	Median	1363.0000	277.5000	.1915
		Mean	1601.5545	320.3717	.1979
		N	312	292	289

Appendix 2

WSCSS Summary Report WSCSS Worksheet

CHILD SUPPORT ORDER SUMMARY REPORT

Father's Name: _____ Mother's Name: _____

Cause Number: _____ County: _____

Date of Order: _____ Summary Report Filed By: ☐ Father ☐ Mother

1. Type of Order (check one): ☐ Superior Court ☐ Administrative Law Judge
2. Was the order for child support: ☐ original order for support ☐ order modifying support
3. Number of children of the parties: _____
4. List each child's age below:

Child 1 _____ Child 2 _____ Child 3 _____ Child 4 _____

Complete Lines 5-13 using the amounts entered on the child support worksheets signed by the judge/reviewing officer.

5. Father's monthly net income (Support Worksheet Page 1, Line 3) \$ _____
6. Mother's monthly net income (Support Worksheet Page 1, Line 3) \$ _____
7. List the basic child support obligation for each child (from Worksheet, Page 1, Line 5, individual amounts)
- Child 1 _____ Child 2 _____ Child 3 _____ Child 4 _____
8. Health Care Expenses (Support Worksheet Page 1, Line 8f) \$ _____
9. Day Care and Special Expenses (Support Worksheet Page 2, Line 9)
- a. Day Care Expenses \$ _____
- b. Education Expenses \$ _____
- c. Long Distance Transportation Expenses \$ _____
- d. Other _____ \$ _____
- e. Other _____ \$ _____
- 10.a. Father's standard calculation support obligation (Support Worksheet Page 2, Line 13) \$ _____
- b. Mother's standard calculation support obligation (Support Worksheet Page 2, Line 13) \$ _____

Actual Transfer Payment Ordered and Deviation (if any)

11. Which Parent is Payor? ☐ Father ☐ Mother
12. Transfer Payment Amount Ordered by Court \$ _____
- 13.a. If the court deviated (amount from Line 12 differs from amount on Line 10 for the Payor), was the deviation due to: ☐ Child Needs ☐ Parental Factors
- b. If the Court deviated, what were the reasons stated by the Court for the, deviation?
- _____
- _____

- 14.a. Was post-secondary education provided for? ☐ Yes ☐ No
- b. If provided for, was a dollar amount ordered? ☐ Yes ☐ No
- c. If a dollar amount was ordered, enter Payor's amount \$ _____

Answer remaining questions only if this was an order modifying support.

15. Total amount of the support transfer payment on the previous order. \$ _____
16. Which parent paid the transfer payment in the previous order? ☐ Father ☐ Mother
17. Was the change in the support transfer payment, if any, phased in? ☐ Yes ☐ No
18. The change in the support order was due to: (check all applicable categories) ☐ Change in parent income
- ☐ Change in residential schedule ☐ Age of children ☐ Change in support schedule ☐ Other

Washington State Child Support Schedule

Worksheets (CSW)

Mother _____ Father _____

County _____ Superior Court Case Number _____

Children and Ages:			
Part I: Basic Child Support Obligation (See Instructions, Page 5)			
1. Gross Monthly Income	Father	Mother	
a. Wages and Salaries	\$	\$	
b. Interest and Dividend Income	\$	\$	
c. Business Income	\$	\$	
d. Spousal Maintenance Received	\$	\$	
e. Other Income	\$	\$	
f. Total Gross Monthly Income (add lines 1a through 1e)	\$	\$	
2. Monthly Deductions from Gross Income			
a. Income Taxes (Federal and State)	\$	\$	
b. FICA (Soc.Sec.+Medicare)/Self-Employment	\$	\$	
Taxes			
c. State Industrial Insurance Deductions	\$	\$	
d. Mandatory Union/Professional Dues	\$	\$	
e. Pension Plan Payments	\$	\$	
f. Spousal Maintenance Paid	\$	\$	
g. Normal Business Expenses	\$	\$	
h. Total Deductions from Gross Income (add lines 2a through 2g)	\$	\$	
3. Monthly Net Income (line 1f minus 2h)	\$	\$	
4. Combined Monthly Net Income (add father's and mother's monthly net incomes from line 3) (If combined monthly net income is less than \$600, skip to line 7.)	\$		
5. Basic Child Support Obligation (enter total amount in box ----- →)	\$		
Child #1 _____ Child #2 _____			
6. Proportional Share of Income (each parent's net income from line 3 divided by line 4)	Father	Mother	
7. Each Parent's Basic Child Support Obligation (multiply each number on line 6 by line 5) (If combined net monthly income on line 4 is less than \$600,			

enter each parent's support obligation of \$25 per child. Number of children: _____ . Skip to line 15a and enter this amount.)		\$	\$
Part II: Health Care, Day Care, and Special Child Rearing Expenses (See Instructions, Page 7)			
8. Health Care Expenses			
a. Monthly Health Insurance Premiums Paid for Child(ren)	\$	\$	
b. Uninsured Monthly Health Care Expenses Paid for Child(ren)	\$	\$	
c. Total Monthly Health Care Expenses (line 8a plus line 8b)	\$	\$	
d. Combined Monthly Health Care Expenses (add father's and mother's totals from line 8c)		\$	
e. Maximum Ordinary Monthly Health Care (multiply line 5 times .05)		\$	
f. Extraordinary Monthly Health Care Expenses (line 8d minus line 8e., if "0" or negative, enter "0")		\$	
9. Day Care and Special Child Rearing Expenses			
a. Day Care Expenses	\$	\$	
b. Education Expenses	\$	\$	
c. Long Distance Transportation Expenses	\$	\$	
d. Other Special Expenses (describe)	\$	\$	
	\$	\$	
	\$	\$	
e. Total Day Care and Special Expenses (Add lines 9a through 9d)	\$	\$	
10. Combined Monthly Total Day Care and Special Expenses (add father's and mother's day care and special expenses from line 9e)		\$	
11. Total Extraordinary Health Care, Day Care, and Special Expenses (line 8f plus line 10)		\$	
12. Each Parent's Obligation for Extraordinary Health Care, Day Care, and Special Expenses (multiply each number on line 6 by line 11)	\$	\$	
Part III: Gross Child Support Obligation			
13. Gross Child Support Obligation (line 7 plus line 12)	\$	\$	
Part IV: Child Support Credits (See Instructions, Page 7)			
14. Child Support Credits			
a. Monthly Health Care Expenses Credit	\$	\$	
b. Day Care and Special Expenses Credit	\$	\$	
c. Other Ordinary Expenses Credit (describe)			
	\$	\$	
d. Total Support Credits (add lines 14a through 14c)	\$	\$	
Part V: Standard Calculation/Presumptive Transfer Payment (See Instructions, Page 8)			
15. Standard Calculation		Father	Mother
VI. a. Amount from line 7 if line 4 is below \$600. Skip to Part	\$	\$	

b. Line 13 minus line 14d, if line 4 is over \$600 (see below if appl.)	\$	\$
Limitation standards adjustments		
c. Amount on line 15b adjusted to meet 45% net income limitation	\$	\$
d. Amount on line 15b adjusted to meet need standard limitation	\$	\$
e. Enter the lowest amount of lines 15b, 15c or 15d:	\$	\$
Part VI: Additional Factors for Consideration (See Instructions, Page 8)		
16. Household Assets (List the estimated present value of all major household assets.)	Father's Household	Mother's Household
a. Real Estate	\$	\$
b. Stocks and Bonds	\$	\$
c. Vehicles	\$	\$
d. Boats	\$	\$
e. Pensions/IRAs/Bank Accounts	\$	\$
f. Cash	\$	\$
g. Insurance Plans	\$	\$
h. Other (describe)	\$	\$
	\$	\$
	\$	\$
17. Household Debt (List liens against household assets, extraordinary debt.)		
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
18. Other Household Income		
a. Income Of Current Spouse (if not the other parent of this action) Name _____ Name _____	\$ \$	\$ \$
b. Income Of Other Adults In Household Name _____ Name _____	\$ \$	\$ \$
c. Income Of Children (if considered extraordinary) Name _____ Name _____	\$ \$	\$ \$
d. Income From Child Support Name _____ Name _____	\$ \$	\$ \$

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Other Household Income (continued)	Father's Household	Mother's Household
e. Income From Assistance Programs Program		
_____	\$	\$
Program	\$	\$
f. Other Income (describe)		
_____	\$	\$
_____	\$	\$

19. Non-Recurring Income (describe)		
_____	\$	\$
_____	\$	\$

20. Child Support Paid For Other Children		
Name/age:	\$	\$

Name/age:	\$	\$

Name/age:	\$	\$

21. Other Children Living In Each Household		
(First names and ages)		

22. Other Factors For Consideration		

